

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

CRIMINAL NO. 06-20494

v.

HONORABLE AVERN COHN

D-1, BRENT GROSS,

Defendant.

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**ORDER DENYING DEFENDANT'S MOTIONS TO DISMISS**

On September 18, 2008 the Court held a hearing on the Defendant's Motion to Dismiss on Protection from Penalty Pursuant to the Paperwork Reduction Act of 1995 Violations by the IRS (D/E, 55) and Motion to Dismiss for Lack of Subject Matter Jurisdiction (D/E, 56). For the reasons stated on the record,

**IT IS HEREBY ORDERED** that them motions are DENIED.

**SO ORDERED.**

s/Avern Cohn  
AVERN COHN  
UNITED STATES DISTRICT JUDGE

Dated: September 18, 2008

I hereby certify that a copy of the foregoing document was mailed to the attorneys of record on this date, September 18, 2008, by electronic and/or ordinary mail.

s/Julie Owens  
Case Manager, (313) 234-5160